

Virginia Egg Excise Tax Return and Worksheet Instructions

General: A tax is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for payment of the tax.

For purposes of this tax, "handler" includes:

1. Any person who operates a grading station, a packer, a huckster, a distributor, or other person who purchases, sells or handles eggs that are used at the wholesale level for consumption in Virginia, or a farmer who packs, processes or otherwise performs the functions of a handler; or

2. Any person in Virginia who purchases eggs, or the liquid equivalent thereof, from anyone other than a registered handler for use or consumption at wholesale in Virginia. Generally, the last handler who sells eggs or egg products to a retailer or food service establishment located in Virginia is responsible for collecting and remitting the tax to the Department of Taxation.

The term "registered handler" means any person who has registered with the Tax Commissioner for receiving monthly return forms and reporting the egg excise tax. Eggs shall be deemed to be used in Virginia if, at a Virginia location, they are incorporated into another product so as to lose their character as eggs. Eggs shall be deemed to be consumed in Virginia if they are actually consumed in Virginia or sold at a location in Virginia.

Every person, whether in-state or out-of-state, who engages in business in the Commonwealth as a handler is required to register unless exempt from the tax.

Exemptions: Any handler selling less than 500 30-dozen cases per year (equivalent to 15,000 dozen), or the liquid equivalent thereof, is exempt from the tax and is not required to be registered.

Eggs sold between registered handlers are exempt from the tax.

Filing Procedure: Use Form EG-2, Worksheet and Conversion Calculations for Egg Products to convert egg products into pounds of liquid equivalent for the computation of the tax for unshelled eggs.

Transfer items indicated by the arrows on the worksheet, EG-2, to the Virginia Egg Excise Tax Return, Form EG-1.

A copy of each form should be kept in your records for a period of three years. Also, bills of lading and other sales reports should be retained for your records.

Declaration and Signature: Be sure to sign, date and enter your phone number in the space provided on Form EG-1.

Where to File: Mail Form EG-1, with payment, to the Department of Taxation.

The monthly return on Form EG-1 and the payment of tax are to be postmarked no later than the 20th day of the following month and mailed to:

**Department of Taxation
P.O. Box 2185
Richmond, Virginia 23218- 2185**

A return must be filed each month even if there is no tax due.

Change of Ownership: If there has been a change of ownership, do not use the return with the name and account number of the former owner. Use the Department's online services at www.tax.virginia.gov to register a new business and update registration information. If you prefer to register by mail, forms are available online for download or by calling (804) 367-8037. File Form R-1 to register a new business or location.

Change of Address or Out-of-Business: If you change your business mailing address or discontinue your business, use Form R-3, or send a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114.**

Questions: Call (804) 786-2450 or write the **Virginia Department of Taxation, P.O. Box 715, Richmond, VA 23218-0715.** If you have Internet access, you can obtain most Virginia tax forms from the Department's website: www.tax.virginia.gov. Additional information may also be obtained by writing the Virginia Egg Board, 911 Saddleback Court, McLean, Virginia 22102 or by telephoning (703) 790-1984.

This paper is perforated. Detach at dotted line below. DO NOT SEND ENTIRE PAGE

Form EG-1 Virginia Egg Excise Tax Return

(Doc ID 271)

For assistance, call (804)786-2450.

Important - Complete Form EG-2 before completing this form.

Period	Due Date
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Account Number	FEIN	
Name		
Address		
City	State	Zip

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature _____ Date _____ Phone Number _____

1 Total Pounds of Liquid Equivalent Egg Products Handled (EG-2, Line 8)	
2 Tax on Liquid Equivalent Egg Products Handled (Line 1 X \$0.0011)(EG-2, Line 9)	
3 Cases of Taxable Shell Eggs Handled (EG-2, Line 12)	
4 Tax on Shell Eggs Line 3 X \$.05 (EG-2, Line 13)	
5 Penalty for Late Filing and Payment (EG-2, Line 15)	
6 Interest for Late Filing and Payment (EG-2, Line 16)	
7 Total Amount Due Add Lines 2, 4, 5 and 6 (EG-2, Line 17)	■

VA Form EG-1 W 2601216 Rev 04/15

Form EG-2 Worksheet and Conversion Calculations for Egg Products

- Transfer items indicated by the arrows on this worksheet, Form EG-2, to the Virginia Egg Excise Tax Return, Form EG-1.
- A copy should be retained with your tax records for three years.
- Eggs marketed, sold or handled for (a) export, out-of-state (interstate) purposes; (b) military sales; or (c) shell eggs sold to an egg breaker to further egg product use are exempt from this tax. For each exempt shipment, retain the bill of lading showing the final destination.

Report For _____ (month), _____ (year)

Name			Virginia Account Number
Street Address or P.O. Box			Federal Identification Number
City	State	ZIP Code	Contact Person
Preparer's Signature			Date
Preparer's Title			Telephone Number ()

Part I - Conversion of Pounds of Egg Product of Pounds of Liquid Equivalent

	Item A Egg Products Handled	Item B Pounds Egg Product Handled	Item C Exempt Egg Products	Item D Taxable Egg Products (Item B Less Item C)	Item E Multiplier	Item F Liquid Equivalent Egg Product Handled	
1	Liquid Egg				1		
2	Boiled (pickled or otherwise preserved)				1		
3	Sliced/ Diced/ Chopped Eggs				1		
4	Dried Whole Egg				4		
5	Dried Yolk				2		
6	Dried Albumen				8		
7	Fortified Blend				3		
8	Total Pounds of Liquid Equivalent Egg Product Handled (Add Item F, Lines 1 through 7. Record here and on EG-1, Line 1)						◀
9	Tax on Liquid Equivalent Egg Product Handled (Line 8 X \$0.0011. Record here and on EG-1, Line 2)						◀

Part II - Shell Eggs

10	Cases Shell Eggs Handled						
11	Cases Exempt Shell Eggs						
12	Cases of Taxable Shell Eggs (Line 10 less Line 11. Record here and on Form EG-1, Line 3)						◀
13	Tax on Shell Eggs (Line 12 X \$.05. Record here and on Form EG-1, Line 4)						◀

Part III - Computing the Egg Excise Assessment

14	Total Tax on Egg Products and Shell Eggs (Add Lines 9 and 13)						
15	Penalty for Late Filing and Payment See instructions. (Record here and on Form EG-1, Line 5)						◀
16	Interest for Late Filing and Payment See Instructions. (Record here and on Form EG-1, Line 6)						◀
17	Total Amount Due (Add Lines 14, 15 and 16. Record here and on Form EG-1, Line 7)						◀
17a	Total Remitted to Virginia Department of Taxation						

Retain this worksheet for you records.
Instructions
Virginia Egg Excise Tax Return and

Worksheet and Conversion Calculations for Egg Products

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Worksheet and Conversion Calculations for Egg Products (Form EG-2)

Part I, Lines 1 through 7, Instructions:

Item B - Enter total pounds of egg products handled for the month.

Item C - Enter total pounds of exempt egg products handled for the month.

Item D - Subtract Item C from Item B and enter here.

Item F - Multiply Item D by Item E and enter result here.

The conversion of **NET EGG PRODUCTS HANDLED** to pounds of liquid equivalent is based upon industry standards, which have been derived from scientific analysis.

Tax Rate: The tax is calculated at the rate of five cents per 30 dozen case for all shell eggs sold or consumed in the state of Virginia. It is assessed at a rate of eleven cents per 100 pounds of processed eggs, as converted to pounds of liquid equivalent. Eggs marketed, sold or handled for (a) export, out-of-state (interstate) purposes; (b) military sales; or (c) shell eggs sold to an egg breaker to further egg product use are exempt from this tax, provided that for each such shipment there is a bill of lading showing final destination of the shipment to be exempt.

Penalties and Interest: If the assessment is not paid when due, a penalty of 5% of the tax due will be added to the tax, and the Virginia Department of Taxation will notify the taxpayer of such delinquency. If such deficiency is not paid within 30 days of the notification, interest will accrue on unpaid tax at the underpayment rate established by Section 6621 of the Internal Revenue Code, plus 2%, from the due date through the date paid.